Special Credits ("TCW") did not file Objections but did file Memoranda In Response to the Objections, respectively on February 27, 2009 and March 2, 2009. *See* Docket Nos. 1708 and 1709.

Under 28 U.S.C. § 636(b)(1)(C) and Federal Rule of Civil Procedure 72(b), the court may accept, reject or modify in whole or in part the Magistrate Judge's recommendation, but must make a *de novo* determination as to any portion of the recommendation where an objection has been filed. Upon said review, the court finds that the Objections to the Magistrate Judge's Report and Recommendations are not well taken and they are hereby **OVERRULED**.

Accordingly, the Magistrate Judge's Report and Recommendations is hereby **APPROVED** and **ADOPTED** in its entirety.

SO ORDERED.



/s/ Frances M. Tydingco-Gatewood Chief Judge Dated: Mar 24, 2009